

Plaintiff, the United States of America (the “Government”), by its undersigned counsel, pursuant to 26 U.S.C. §§ 7402(a) and 7403(d), having requested the entry of an amended order approving the sale of real property located at 845 United Nations Plaza, Apartment 53E, New York, New York (the “Apartment”) to Nehammer LLC (“Purchaser”) for \$2,160,000, and directing the distribution of proceeds of the sale: (1) first, to pay expenses of levy and sale pursuant to 26 U.S.C. § 6342; (2) second, to the Clerk of the Court for the United States District Court for the Western District of Missouri, to satisfy the restitution lien recorded by the United States Attorney’s Office for the Western District of Missouri on June 9, 2009, in *United States v. Albert Nassar*, Case No. 05-00315-12-CR-W-ODS (W.D. Mo.), which attached to all property belonging to Albert D. Nassar (the “Restitution Lien”); and (3) third, to the United States of America, on behalf of the Internal Revenue Service, to be applied towards the outstanding federal tax liabilities of Albert D. Nassar, and good cause having been found, the Government’s motion requesting an amended order approving the sale is GRANTED.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED as follows:

1. This Amended Order supersedes the Order entered by the Court on March 22, 2019 [Dkt. No. 107].
2. The sale of the Apartment to the Purchaser, for the sum of \$2,160,000.00 (two million one hundred sixty thousand dollars) (the “Purchase Price”) is approved in all respects as the highest and best offer. Upon payment of the balance of the Purchase Price from the Purchaser or its designated agent at closing, the Receiver is directed and authorized to execute a deed (substantially in the form of the deed attached as Exhibit E to the Declaration of Tomoko Onozawa, filed on March 19, 2019 [Dkt. No. 106-5]) free and clear of all rights, titles, claims, or interests of any of the parties to this action.
3. At closing, upon receipt of \$1,944,000.00, which is the balance of the Purchase Price the Purchaser currently owes, the Receiver acting as escrow agent, shall make payment as follows:
  - FIRST, to Scott Claman, Esq., in the amount of \$130,258.67, to pay the compensation and expenses of the Receiver and The Corcoran Group, the Receiver’s real estate agent, consisting of a 6% sales commission of \$129,600.00, and \$658.67 for lock-changing, cleaning and disposal expenses incurred to secure and prepare the Apartment for sale;
  - SECOND, to the Condominium Board of The Trump World Tower Condominium, in which the Apartment is located, for outstanding homeowners’ association fees which, as of May 2, 2019, total \$20,095.26 and may increase prior to the closing date of the sale;
  - THIRD, to Express Abstract Services, Inc., to pay the New York State Department of Taxation and Finance for real estate transfer taxes associated with the sale of the Apartment in the amount of \$8,640.00;
  - FOURTH, to Express Abstract Services, Inc., to pay the New York City Department of



Finance for real property transfer taxes associated with the sale of the Apartment in the amount of \$30,780.00, and outstanding property taxes on the Apartment which, as of April 26, 2019, amount to \$51,338.19 and may increase prior to the closing date of the sale;

FIFTH, to Express Abstract Services, Inc., for filing fees which have been estimated at \$400.00 as of April 26, 2019, and for title service fees which have been estimated at \$300.00 as of April 26, 2019;

SIXTH, \$522,153.21 to the Clerk of the Court of the United States District Court for the Western District of Missouri, by check made payable to the "Clerk of the Court" and mailed to the United States Attorney's Office for the Western District of Missouri, c/o Assistant U.S. Attorney Leigh Wasserstrom, 400 East 9th Street, Room 5510, Kansas City, MO 64106, with the words "Case Number 05-00315-12-CR-W-ODS" on the face of the check, to satisfy the Restitution Lien in full; and

SEVENTH, the remainder of the proceeds to the United States, pursuant to written instructions to be provided by the United States Attorney's Office for the Southern District of New York to the Receiver prior to closing, for Albert D. Nassar's outstanding federal income tax liabilities for tax years 2002 and 2009, plus statutory accruals and interest pursuant to 26 U.S.C. §§ 6601, 6621, 6622, and 28 U.S.C. § 1961(c). This payment will not satisfy all claims of the United States against Albert D. Nassar relating to his federal income tax liabilities.

IT IS SO ORDERED.

Dated: New York, New York  
5/13/2019, 2019



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HONORABLE EDGARDO RAMOS  
United States District Judge